SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Friday 27th April, 2007 | No. 162

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 9/LD/P/07 Date: 26.04.2007

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 16th day of April, 2007 is hereby published for general information:-

THE SIKKIM EDUCATIONAL CESS ON ALCOHOLIC BEVERAGES ACT, 2007

(ACT No. 9 of 2007)

AN
ACT

to provide for the levy of Educational Cess on Indian Made Foreign liquor and Beer in the State of Sikkim.

WHEREAS, it is expedient to provide for the levy of Educational Cess on Indian Made Foreign Liquor and Beer in the State of Sikkim;

BE it enacted by the Legislature of Sikkim in the Fifty-eight Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) This may be called the Sikkim Educational Cess on Alcoholic Beverages, Act, 2007.
(2) It extends to the whole of the State of Sikkim.
(3) It shall come into force on such date as the State Government may by notification in the Official Gazette, appoint.

Definitions

2. In this Act, unless the context other wise requires-

(a) "Alcoholic Beverages" means Indian Made Foreign Liquor manufactured in Sikkim and imported from other States and consumed in Civil and Defense market within the State and the Beer manufactured in Sikkim and imported from other States consumed in State.
(b) "Beer" means fermented liquor prepared from malt or grain with or without addition of sugar and with hops and includes ale, stout and porter.
(c) "cess" means cess or the fee payable under the Act.
(d) "Excise Commissioner" means the Excise Commissioner as defined under the Sikkim Excise Act, 1992.

(e) "Excise Officer" means the Excise Officer as defined under clause (h) of section 2 of the Sikkim Excise Act, 1992.

(f) "Foreign liqueurs" means:-

(i) Brandy, whisky, rum, vodka, gin liqueurs, cordial, bitters and wines or mixture containing any of the liqueurs aforesaid;

(ii) Spirit, sophisticated or compounded so as to resemble in colour and flavour, brandy, whisky rum, vodka, gin, liqueurs, cordials, bitters or other similar potable alcoholic preparation.

(g) "Government" means the State Government of Sikkim.

(h) 'import" means to bring into Sikkim.

Levy of Educational Cess

3. There shall be levied and collected an Educational Cess on Alcoholic Beverages at the rate of rupees two and seventy paisa per bulk litre on Foreign liquor and rupee one and sixty paisa per bulk litre on beer manufactured in Sikkim and imported from other States for consumption in Civil market and Army Units within Sikkim.

Authority to collect the Educational Cess

4. The Excise (Abkari Department) shall be the authority to collect the Educational Cess. The Excise Officers authorized by the Commissioner of Excise shall collect the Educational cess in the manner as may be prescribed.

Recovery of Educational Cess

5. The Educational Cess payable under Section 3 shall be levied, assessed and recovered along with the Excise duties and other levies which are levied on foreign liquor and beer by the State Government under the provisions of the Sikkim Excise Act, 1992.

The levy of Excise duties and Countervailing duties under Other Acts not affected

6. Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of the Educational Cess under this Act is in addition to and not in lieu of, any other duty or Cess that may be levied under any other law for the time being in force.

Power to make rules

7. The State Government may by notification in the Official Gazette make rules for carrying out the purposes of the Act.

By Order.

R. K. Purkayastha (SSJS)
LR-cum-Secretary
Law Department
File No. 16(82)/LD/07